

**GRANT PARISH CORONER'S OFFICE  
COLFAX, LA**

**Report of Financial Statements  
As of and For the Year Ended December 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **JUN 06 2012**

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# ROZIER, HARRINGTON & MCKAY

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May 21, 2012

### Independent Accountants' Report

Dean Nugent  
Grant Parish Coroner

We have compiled the accompanying balance sheet of the Grant Parish Coroner's Office - General Fund as of December 31, 2011 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Grant Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Grant Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the general fund and do not purport to present fairly the financial position of the Grant Parish Coroner's Office as of December 31, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Rozier Harrington & McKay*  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

# **GRANT PARISH CORONER'S OFFICE**

## ***Balance Sheet - General Fund***

***December 31, 2011***

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### **ASSETS:**

Cash and Equivalents	\$ 2,897
Accounts Receivable	<u>20,243</u>
Total Assets	<u><u>\$ 23,140</u></u>

### **LIABILITIES AND FUND EQUITY:**

Liabilities	
Accounts Payable	<u>\$ 20,243</u>
Total Liabilities	<u>20,243</u>
Fund Equity:	
Unreserved Fund Balance	<u>2,897</u>
Total Fund Equity	<u>2,897</u>
Total Liabilities and Fund Equity	<u><u>\$ 23,140</u></u>

*See the accompanying accountants' compilation report*

# **GRANT PARISH CORONER'S OFFICE**

## ***Statement of Revenue, Expenditures and Changes in Fund Balance***

### ***General Fund***

***For the Year Ended December 31, 2011***

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#### REVENUES

Intergovernmental Fees	\$ 78,719
Other Income	<u>2,643</u>
Total Revenues	<u>81,362</u>

#### EXPENDITURES

##### Current:

##### Public Safety:

Autopsy	26,187
Investigation	39,835
Coroner Emergency Commitment	12,131
Office	764
Other	<u>7,706</u>

Total Expenditures	<u>86,623</u>
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EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(5,261)</u>
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FUND BALANCE - BEGINNING OF YEAR	<u>8,158</u>
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FUND BALANCE - END OF YEAR	<u>\$ 2,897</u>
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*See the accompanying accountants' compilation report.*

# **GRANT PARISH CORONER'S OFFICE**

## ***Schedule of Findings and Questioned Cost For the Year Ended December 31, 2011***

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### **PART I – SUMMARY OF ACCOUNTANTS' RESULTS:**

The Accountants' Compilation Report for the Grant Parish Coroner's Office as of December 31, 2011 was issued May 21, 2012.

### **PART II – FINDINGS RELATING TO THE FINANCIAL STATEMENTS:**

Not Applicable

# **GRANT PARISH CORONER'S OFFICE**

## ***Management's Corrective Action Plan***

***For the Year Ended December 31, 2011***

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<b><u>SECTION I</u></b> <b>COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
<b>Not Applicable</b>	<b>Not Applicable</b>
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
<b>Not Applicable</b>	<b>Not Applicable</b>

# **GRANT PARISH CORONER'S OFFICE**

## ***Schedule of Prior Year Findings and Questioned Costs For the Year Ended December 31, 2011***

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<b><u>SECTION I</u></b> <b>COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
<b>Not Applicable</b>	<b>Not Applicable</b>
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
<b>Not Applicable</b>	<b>Not Applicable</b>